

Årsrapport for perioden
1. oktober 2023 til 30. september 2024

Annual report for the period
1 October 2023 to 30 September 2024

Biz2C Holding ApS

Klostergårdsvej 6, 3500 Værløse

CVR-nr. 42 62 51 24
CVR no. 42 62 51 24

Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den
22. oktober 2024

Adopted at the annual general meeting on 22
October 2024

Kai Chin Lee
dirigent
chairman

Indholdsfortegnelse

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Disclaimer

The English part of this parallel document in Danish and English is an unofficial translation of the original Danish text. In the event of disputes or misunderstandings arising from the interpretation of the translation, the Danish language version shall prevail.

Ledelsespåtegning

Statement by management on the annual report

Direktionen har dags dato behandlet og godkendt årsrapporten for regnskabsåret 1. oktober 2023 - 30. september 2024 for Biz2C Holding ApS.

The executive board has today discussed and approved the annual report of Biz2C Holding ApS for the financial year 1 October 2023 - 30 September 2024.

Årsrapporten aflægges i overensstemmelse med årsregnskabsloven.

The annual report is prepared in accordance with the Danish Financial Statements Act.

Det er min opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 30. september 2024 og resultatet af selskabets aktiviteter for regnskabsåret 1. oktober 2023 - 30. september 2024.

In my opinion, the financial statements give a true and fair view of the company's financial position at 30 September 2024 and of the results of the company's operations for the financial year 1 October 2023 - 30 September 2024.

Ledelsesberetningen indeholder efter min opfattelse en retvisende redegørelse for de forhold, beretningen omhandler.

In my opinion, management's review includes a fair review of the matters dealt with in the management's review.

Årsregnskabet er ikke revideret. Ledelsen erklærer, at betingelserne herfor er opfyldt.

The financial statements have not been audited. Management considers the criteria for not auditing the financial statements to be met.

Årsrapporten indstilles til generalforsamlingens godkendelse.

Management recommends that the annual report should be approved by the company in general meeting.

Værløse, den 22. oktober 2024
Værløse, 22 October 2024

Direktion

Executive board

Kai Chin Lee
direktør
director

Selskabsoplysninger *Company details*

Selskabet *The company*

Biz2C Holding ApS
Klostergårdsvej 6
3500 Værløse

CVR-nr.: 42 62 51 24
CVR no.:

Regnskabsperiode: 1. oktober 2023 - 30. september 2024

Reporting period: 1 October 2023 - 30 September 2024

Stiftet: 25. august 2021

Incorporated: 25 August 2021

Hjemsted: Furesø
Domicile: Furesø

Direktion *Executive board*

Kai Chin Lee, direktør (director)

Ledelsesberetning

Management's review

Selskabets væsentligste aktiviteter

Selskabets væsentligste aktivitet er at eje anparter i datterselskab samt formuepleje.

Udviklingen i aktiviteter og økonomiske forhold

Selskabets resultatopgørelse for 2023/24 udviser et overskud på DKK 858.711, og selskabets balance pr. 30. september 2024 udviser en egenkapital på DKK 2.108.670.

Business review

The Company's main activity is owning shares in subsidiaries and asset mangement.

Financial review

The company's income statement for the year ended 30 September 2024 shows a profit of DKK 858.711, and the balance sheet at 30 September 2024 shows equity of DKK 2.108.670.

Resultatopgørelse
1. oktober 2023 - 30. september 2024
Income statement
1 October - 30 September 2024

	<u>Note</u>	<u>2023/24</u> DKK	<u>2022/23</u> DKK
Bruttotab <i>Gross profit</i>		-3.753	-3.751
Indtægter af kapitalandele i tilknyttede virksomheder <i>Income from investments in subsidiaries</i>		857.188	663.079
Finansielle indtægter <i>Financial income</i>	3	6.736	4.700
Finansielle omkostninger <i>Financial costs</i>	4	-579	-44
Resultat før skat <i>Profit/loss before tax</i>		859.592	663.984
Skat af årets resultat <i>Tax on profit/loss for the year</i>	5	-881	-198
Årets resultat <i>Profit/loss for the year</i>		858.711	663.786
Foreslået udbytte <i>Proposed dividend for the year</i>		61.000	58.900
Reserve for nettoopskrivning efter den indre værdis metode <i>Reserve for net revaluation under the equity method</i>		-2.812	3.079
Overført resultat <i>Retained earnings</i>		800.523	601.807
		858.711	663.786

Balance 30. september 2024
Balance sheet at 30 September 2024

	<u>Note</u>	<u>2023/24</u> DKK	<u>2022/23</u> DKK
Aktiver			
<i>Assets</i>			
Kapitalandele i tilknyttede virksomheder <i>Investments in subsidiaries</i>		907.528	710.340
Finansielle anlægsaktiver		<u>907.528</u>	<u>710.340</u>
<i>Fixed asset investments</i>			
Anlægsaktiver i alt		<u>907.528</u>	<u>710.340</u>
<i>Total non-current assets</i>			
Tilgodehavender hos tilknyttede virksomheder <i>Receivables from subsidiaries</i>		145.950	44.139
Tilgodehavende sambeskatningsbidrag <i>Joint taxation contributions receivable</i>		245.322	190.058
Tilgodehavender		<u>391.272</u>	<u>234.197</u>
<i>Receivables</i>			
Likvide beholdninger		<u>1.012.602</u>	<u>558.328</u>
<i>Cash at bank and in hand</i>			
Omsætningsaktiver i alt		<u>1.403.874</u>	<u>792.525</u>
<i>Total current assets</i>			
Aktiver i alt		<u>2.311.402</u>	<u>1.502.865</u>
<i>Total assets</i>			

Balance 30. september 2024
Balance sheet at 30 September 2024

	<u>Note</u>	<u>2023/24</u> DKK	<u>2022/23</u> DKK
Passiver			
<i>Equity and liabilities</i>			
Virksomhedskapital <i>Share capital</i>		40.000	40.000
Reserve for nettoopskrivning efter den indre værdis metode <i>Reserve for net revaluation under the equity method</i>		7.528	10.340
Overført resultat <i>Retained earnings</i>		2.000.142	1.199.619
Foreslået udbytte for regnskabsåret <i>Proposed dividend for the year</i>		61.000	58.900
Egenkapital <i>Equity</i>		<u>2.108.670</u>	<u>1.308.859</u>
Selskabsskat <i>Corporation tax</i>		198.982	190.256
Anden gæld <i>Other payables</i>		3.750	3.750
Kortfristede gældsforpligtelser <i>Total current liabilities</i>		<u>202.732</u>	<u>194.006</u>
Gældsforpligtelser i alt <i>Total liabilities</i>		<u>202.732</u>	<u>194.006</u>
Passiver i alt <i>Total equity and liabilities</i>		<u><u>2.311.402</u></u>	<u><u>1.502.865</u></u>

Noter

Notes

1 Anvendt regnskabspraksis

Accounting policies

Årsrapporten for Biz2C Holding ApS for 2023/24 er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for virksomheder i regnskabsklasse B.

The annual report of Biz2C Holding ApS for 2023/24 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B.

Årsrapporten for 2023/24 er aflagt i DKK

The annual report for 2023/24 is presented in DKK

Der er ingen sammenligningstal, idet 2023/24 er selskabets første regnskabsperiode.

As 2023/24 is the company's first reporting period, no comparatives have been presented.

Selskabet har i henhold til årsregnskabslovens §110, stk. 1 undladt at udarbejde koncernregnskab.

Pursuant to sections §110 subsection 1, of the Danish Financial Statements Act, the company has not prepared consolidated financial statements.

Generelt om indregning og måling

I resultatopgørelsen indregnes indtægter i takt med, at de indtjenes. Herudover indregnes værdireguleringer af finansielle aktiver og forpligtelser. I resultatopgørelsen indregnes ligeledes alle omkostninger, herunder afskrivninger og nedskrivninger.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Aktiver indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil tilflyde selskabet, og aktivets værdi kan måles pålideligt.

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow to the company and the value of the asset can be measured reliably.

Forpligtelser indregnes i balancen, når det er sandsynligt, at fremtidige økonomiske fordele vil fragå selskabet, og forpligtelsens værdi kan måles pålideligt.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow from the company and the value of the liability can be measured reliably.

Noter

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1 Anvendt regnskabspraksis

Accounting policies

Ved første indregning måles aktiver og forpligtelser til kostpris. Efterfølgende måles aktiver og forpligtelser som beskrevet for hver enkelt regnskabspost nedenfor.

Visse finansielle aktiver og forpligtelser måles til amortiseret kostpris, hvorved der indregnes en konstant effektiv rente over løbetiden. Amortiseret kostpris opgøres som oprindelig kostpris med fradrag af eventuelle afdrag samt tillæg/fradrag af den akkumulerede amortisering af forskellen mellem kostpris og nominelt beløb.

Ved indregning og måling tages hensyn til forudsigelige tab og risici, der fremkommer, inden årsrapporten aflægges, og som be- eller afkræfter forhold, der eksisterede på balance-dagen.

Resultatopgørelsen

Andre eksterne omkostninger

Andre eksterne omkostninger omfatter omkostninger til distribution, salg, reklame, administration, lokaler, tab på debitorer, operationelle leasingomkostninger mv.

Personaleomkostninger

Personaleomkostninger omfatter løn og gager, inklusive feriepenge og pensioner samt andre omkostninger til social sikring mv. til selskabets medarbejdere.

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Income statement

Other external expenses

Other external expenses include expenses related to distribution, sale, advertising, administration, premises, bad debts, payments under operating leases, etc.

Staff costs

Staff costs include wages and salaries, including compensated absence and pensions, as well as other social security contributions, etc. made to the entity's employees.

Noter

Notes

1 Anvendt regnskabspraksis

Accounting policies

Finansielle indtægter og omkostninger

Finansielle indtægter og omkostninger indregnes i resultatopgørelsen med de beløb, der vedrører regnskabsåret. Finansielle poster omfatter renteindtægter og -omkostninger, finansielle omkostninger ved finansiel leasing, realiserede og urealiserede kursgevinster og -tab vedrørende værdipapirer, gæld og transaktioner i fremmed valuta, amortisering af finansielle aktiver og forpligtelser samt tillæg og godtgørelse under acontoskatteordningen mv.

Indtægter af kapitalandele i dattervirksomheder, associerede virksomheder og kapitalinteresser

I virksomhedens resultatopgørelse indregnes den forholdsmæssige andel af de enkelte dattervirksomheders resultat efter skat efter fuld eliminering af intern avance/tab.

Skat af årets resultat

Virksomheden er omfattet af de danske regler om tvungen sambeskatning.

Virksomheden er administrationselskab for sambeskatningen og afregner som følge heraf alle betalinger af selskabsskat med skattemyndighederne.

Den aktuelle danske selskabsskat fordeles ved afregning af sambeskatningsbidrag mellem de sambeskattede virksomheder i forhold til disse skattepligtige indkomster. I tilknytning hertil modtager virksomheder med skattemæssigt underskud sambeskatningsbidrag fra virksomheder, der har kunnet anvende dette underskud til nedsættelse af eget skattemæssigt overskud.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses, financial expenses relating to finance leases, realised and unrealised capital/exchange gains and losses on securities, liabilities and foreign currency transactions, amortisation of financial assets and liabilities and surcharges and allowances under the Danish Tax Prepayment Scheme, etc.

Income from investments in subsidiaries, associates and participating interests

The proportionate share of the profit/loss for the year of subsidiaries is recognised in the company's income statement after full elimination of intra-group profits/losses.

Tax on profit/loss for the year

The company is subject to the Danish rules on compulsory joint taxation.

The company acts as management company for all jointly taxed entities and, in its capacity as such, pays all income taxes to the Danish tax authorities.

On payment of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have been able to use tax losses to reduce their own taxable profits.

Noter

Notes

1 Anvendt regnskabspraksis

Accounting policies

Årets skat, som består af årets aktuelle selskabsskat og ændring i udskudt skat, indregnes i resultatopgørelsen med den del, der kan henføres til årets resultat, og direkte i egenkapitalen med den del, der kan henføres til poster direkte i egenkapitalen.

Tax for the year, which comprises the current tax charge for the year and changes in the deferred tax charge, is recognised in the income statement as regards the portion that relates to the profit/loss for the year and directly in equity as regards the portion that relates to entries directly in equity.

Balancen

Kapitalandele i dattervirksomheder, associerede virksomheder og kapitalinteresser

Kapitalandele i dattervirksomheder, associerede virksomheder og kapitalinteresser måles til den forholdsmæssige andel af virksomhedernes indre værdi opgjort efter koncernens regnskabspraksis med fradrag eller tillæg af urealiserede koncerninterne avancer og tab og med tillæg af resterende merværdier og positiv goodwill opgjort efter overtagelsesmetoden. Negativ goodwill indregnes i resultatopgørelsen ved købet af kapitalandelen. Vedrører den negative goodwill overtagne eventualforpligtelser, indtægtsføres negativ goodwill først, når eventualforpligtelserne er afviklet eller bortfaldet.

Balance sheet

Investments in subsidiaries, associates and participating interests

Investments in subsidiaries, associates and participating interests are measured at the proportionate share of the net asset value of the entities, calculated on the basis of the group's accounting policies, plus or less unrealised intra-group gains or losses and plus or less any remaining value of positive or negative goodwill stated according to the purchase method. Negative goodwill is recognised in the income statement on acquisition. Where the negative goodwill relates to contingent liabilities having been taken over, the negative goodwill is not recognised until the contingent liabilities have been settled or no longer exist.

Likvide beholdninger

Likvide beholdninger omfatter kassebeholdning samt indestående i pengeinstitutter.

Cash and cash equivalents

Cash and cash equivalents comprise cash and deposits at banks.

Noter

Notes

1 Anvendt regnskabspraksis

Accounting policies

Egenkapital

Dagsværdireserve

I dagsværdireserven i koncernregnskabet indregnes årets valutakursændring ved omregning af udenlandske dattervirksomheder, kapitalinteresser og associerede virksomheder til balancedagens kurs samt årets ændring i værdiregulering af sikringsinstrumenter.

Reserve for nettoopskrivning efter den indre værdis metode

Reserve for nettoopskrivning efter indre værdis metode i selskabets årsregnskab omfatter nettoopskrivning af kapitalandele i dattervirksomheder, kapitalinteresser og associerede virksomheder i forhold til kostpris.

Udbytte

Foreslået udbytte vises som en særskilt post under egenkapitalen. Udbytte indregnes som en forpligtelse på tidspunktet for vedtagelse på generalforsamlingen.

Selskabsskat og udskudt skat

Biz2C Holding ApS hæfter som administrationsselskab for dattervirksomhedernes selskabsskatter over for skattemyndighederne.

Equity

Fair value reserve

The year's changes in exchange rates from translating foreign subsidiaries, participating interests and associates based on closing rates as well as the year's changes in value adjustments of hedging instruments are recognised in the fair value reserve in the consolidated financial statements.

Reserve for net revaluation according to the equity method

The reserve for net revaluation according to the equity method in the company's financial statements comprises net revaluation of investments in subsidiaries, participating interests and associates relative to the cost.

Dividends

Proposed dividends are disclosed as a separate item under equity. Dividends are recognised as a liability when declared by the annual general meeting of shareholders.

Income tax and deferred tax

As management company, Biz2C Holding ApS is liable for payment of the subsidiaries' corporate income taxes to the tax authorities.

Noter

Notes

1 Anvendt regnskabspraksis

Accounting policies

Selskabet er sambeskattet med koncernforbundne danske selskaber. Den aktuelle selskabsskat fordeles mellem de sambeskattede selskaber i forhold til disses skattepligtige indkomster og med fuld fordeling med refusion vedrørende skattemæssige underskud. De sambeskattede selskaber indgår i acontoskatteordningen.

Skyldige og tilgodehavende sambeskatningsbidrag indregnes i balancen som 'Tilgodehavende sambeskatningsbidrag' eller 'Skyldige sambeskatningsbidrag'.

Udskudt skat måles på grundlag af de skatteregler og skattesatser, der med balancedagens lovgivning vil være gældende, når den udskudte skat forventes udløst som aktuel skat. Ændring i udskudt skat som følge af ændringer i skattesatser indregnes i resultatopgørelsen bortset fra poster, der føres direkte på egenkapitalen.

Gældsforpligtelser

Gældsforpligtelser, som omfatter gæld til leverandører, tilknyttede virksomheder samt anden gæld, måles til amortiseret kostpris, hvilket sædvanligvis svarer til nominel værdi.

The company and all its Danish group entities are taxed on a joint basis. The current income tax charge is allocated between the jointly taxed entities relative to their taxable income. Tax losses are allocated based on the full absorption method. The jointly taxed entities are eligible for the Danish Tax Prepayment Scheme.

Joint taxation contributions payable and receivable are recognised in the balance sheet as 'Joint taxation contributions receivable' or 'Joint taxation contributions payable'.

Deferred tax is measured according to the tax rules and at the tax rates applicable in the respective countries at the balance sheet date when the deferred tax is expected to crystallise as current tax. Deferred tax adjustments resulting from changes in tax rates are recognised in the income statement, with the exception of items taken directly to equity.

Liabilities

Liabilities, which include trade payables, payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Noter

Notes

	<u>2023/24</u> DKK	<u>2022/23</u> DKK
2 Personaleomkostninger <i>Staff costs</i>		
Antal heltidsbeskæftigede personer i gennemsnit <i>Number of fulltime employees on average</i>	<u>1</u>	<u>1</u>
	<u>2023/24</u> DKK	<u>2022/23</u> DKK
3 Finansielle indtægter <i>Financial income</i>		
Renteindtægter fra tilknyttede virksomheder <i>Interest received from subsidiaries</i>	6.500	4.700
Andre finansielle indtægter <i>Other financial income</i>	236	0
	<u>6.736</u>	<u>4.700</u>
	<u>2023/24</u> DKK	<u>2022/23</u> DKK
4 Finansielle omkostninger <i>Financial costs</i>		
Andre finansielle omkostninger <i>Other financial costs</i>	579	44
	<u>579</u>	<u>44</u>
5 Skat af årets resultat <i>Tax on profit/loss for the year</i>		
Årets aktuelle skat <i>Current tax for the year</i>	660	198
Regulering af skat vedrørende tidligere år <i>Adjustment of tax concerning previous years</i>	221	0
	<u>881</u>	<u>198</u>

Noter

Notes

6 Eventualforpligtelser

Contingent liabilities

Selskabet er som administrationsselskab sambeskattet med dansk tilknyttet virksomhed, og hæfter solidarisk med det sambeskattede selskab for betaling af selskabsskat amt for kildeskat på udbytter, renter og royalties. Selskabet har herudover ikke foretaget pantsætninger eller indgået veksel-, kautions- eller garantiforpligtelser.

As management company, the company is jointly taxed with other danish related parties and jointly and severally liable with other jointly taxed entities for payment of income taxes for income year 201x onwards as well as for payment of withholding taxes on dividends, interest and royalties which fall due for payment on or after 1 July 201x.

Selskabet har ingen eventualforpligtelser.

The company has no contingent liabilities.

7 Pantsætninger og sikkerhedsstillelser

Mortgages and collateral

Selskabet har ikke foretaget pantsætninger samt indgået veksel-, kautions- eller garantiforpligtelser.

The Company has not made pledges or entered into bills of exchange, surety or guarantee obligations.

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Kai Chin Lee

Navnet returneret af dansk MitID var:

Kai Chin Lee

Direktør

ID: 99a56ee9-f5c8-4eb3-806b-bae739398dbe

Tidspunkt for underskrift: 23-10-2024 kl.: 13:04:57

Underskrevet med MitID



Kai Chin Lee

Navnet returneret af dansk MitID var:

Kai Chin Lee

Dirigent

ID: 99a56ee9-f5c8-4eb3-806b-bae739398dbe

Tidspunkt for underskrift: 23-10-2024 kl.: 13:04:57

Underskrevet med MitID



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